

AMENDMENTS

IN THE CLAIMS:

Please add new claims 20-24 as follows:

20. (New) The polarizing plate according to claim 1, wherein the polarizing plate has
a (single transmittance)/(crossed transmittance) > 2306 when a wavelength is 440 nm;
a (single transmittance)/(crossed transmittance) > 3948 when a wavelength is 550 nm;
a (single transmittance)/(crossed transmittance) > 14500 when a wavelength is 610 nm.

21. (New) The polarizing plate according to claim 1, wherein the polarizing plate has
a (single transmittance)/(crossed transmittance) > 2192 when a wavelength is 440 nm;
a (single transmittance)/(crossed transmittance) > 43530 when a wavelength is 550 nm;
a (single transmittance)/(crossed transmittance) > 121760 when a wavelength is 610 nm.

22. (New) The polarizing plate according to claim 2, wherein the polarizing plate has
a (parallel transmittance)/(crossed transmittance) > 1799 when a wavelength is 440 nm;
a (parallel transmittance)/(crossed transmittance) > 3392 when a wavelength is 550 nm;
a (parallel transmittance)/(crossed transmittance) > 12503 when a wavelength is 610 nm.

23. (New) The polarizing plate according to claim 2, wherein the polarizing plate has
a (parallel transmittance)/(crossed transmittance) > 1714 when a wavelength is 440 nm;
a (parallel transmittance)/(crossed transmittance) > 37390 when a wavelength is 550 nm;
a (parallel transmittance)/(crossed transmittance) > 18745 when a wavelength is 610 nm.

24. (New) A method of producing a polarizing plate, comprising:

dyeing a PVA film in a dye bath containing a dye selected from the group consisting of dichroic iodine and dichroic dyestuff, and crosslinking in at least one crosslinking bath containing a crosslinking agent while stretching the PVA film in respective crosslinking steps in which a stretch ratio in a first crosslinking step is 1-4 and a stretch ratio in a second crosslinking step is higher than the stretch ratio in the first crosslinking step;

the polarizing plate having:

a (single transmittance)/(crossed transmittance) > 600 when a wavelength is 440 nm;

a (single transmittance)/(crossed transmittance) > 3000 when a wavelength is 550 nm;

a (single transmittance)/(crossed transmittance) > 11000 when a wavelength is 610 nm.